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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 18 APR 2023

TUESDAY ON

TABLED
BY:

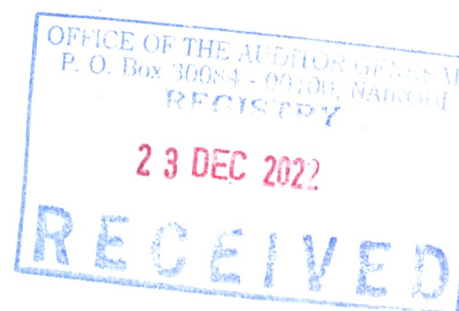
Hon. Owen Bayo, MP
Deputy leader, Majority

CLERK AT
THE TABLE:

Ann Shibuko

STATE DEPARTMENT FOR TRANSPORT

**FOR THE YEAR ENDED
30 JUNE, 2022**



**STATE DEPARTMENT FOR TRANSPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022**

**Prepared in accordance with the Cash Basis of Accounting Method under the
International Public Sector Accounting Standards (IPSAS)**

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements For the year ended June 30, 2022.

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1. Key Entity Information and Management

(a) Background information

The State Department for Transport was formed on May 2013 as one of the State Departments under the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works. The State Department for Transport is represented by the Cabinet Secretary for Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works who is responsible for the general policy and strategic direction of the Department.

Vision Statement

“To be a global leader in provision of transportation and logistics services for improved quality life”

Mission Statement

“To provide efficient, affordable and reliable transportation services for sustainable economic growth and development”

Mandate and Core Functions

As per Executive Order No 1 of 2020 revised in May, 2020, the mandate/functions of the State Department for Transport

- i. Transport policy management
- ii. Rail transport and infrastructure management
- iii. Civil Aviation Management and Training
- iv. Maritime transport management
- v. Registration and Insurance of Motor Vehicles
- vi. National roads development policy management
- vii. Enforcement of Axle Load Control
- viii. Development and maintenance of Air Strips

Core Values

- i. Integrity: All staff shall uphold the highest standards of professional competence and integrity
- ii. Team Work: dedicated to teamwork and effective collaboration to achieve results
- iii. Innovation: committed to innovation and creativity in the delivery of services
- iv. Customer Focus: committed to uphold customer driven and customer focused service delivery

- v. Inclusiveness and Equity: committed to consultative and participatory development process to ensure inclusiveness and equity in service delivery

(b) Key Management

The State Department for transport's day-to-day management is under the following key organs:

- (i) Cabinet Secretary –James Wainaina Macharia, EGH
(ii) Principal Secretary Eng. Dr. Joseph Njoroge, CBS
(iii) Senior Management:
Secretary of Administration – David Ole Shege
- Secretary of Transport Policy, Finance and State Corporations Coordination – Dr. Duncan Hunda
- Director Air Accident marine – Martyn Lunani
- Senior Chief Finance Officer – Batista Nyangara
- Director of Shipping and Maritime – Julius Segera
- Director Road Transport – Paul Kingori
- Director Air Transport – Nicholas Bodo
- Director of Human Resources Management and Development- Kennedy Sakwa
- Head of Accounting Unit – Priscilla Karanja (CPA)
- Asst. Director Supply Chain Management – Benard Nzau

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	James Wainaina Macharia, EGH
2.	Accounting Officer	Eng. Dr. Joseph Njoroge, CBS

(d) Fiduciary Oversight Arrangements

Members of the Budget Implementation Committee were appointed as guided by the Treasury's Circular at the beginning of the Financial Year ended 2021-22. All the audit queries that were raised during the year were scrutinized by the Committee and the reports were shared with the Executive for implementation in the areas which were affected. A major oversight role was also provided by the Parliamentary Accounts Committee. They had meetings with the State Department officers led by the Accounting officer and sought responses for the issues raised by the Auditor General. The department addressed the issues as required to the satisfaction of the Committee before the issues were discharged. Further, Development Partners assisted in monitoring the projects and issuance of No Objection before the expenditures were incurred.

(e) Entity Headquarters

P.O. Box 52692 - 00100
Transcom House, Ngong Road
NAIROBI, KENYA

Entity Contacts

Telephone: (254) 22729200
E-mail: ps@transport.go.ke
Website: www.transport.go.ke
Website: www.go.ke

(f) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

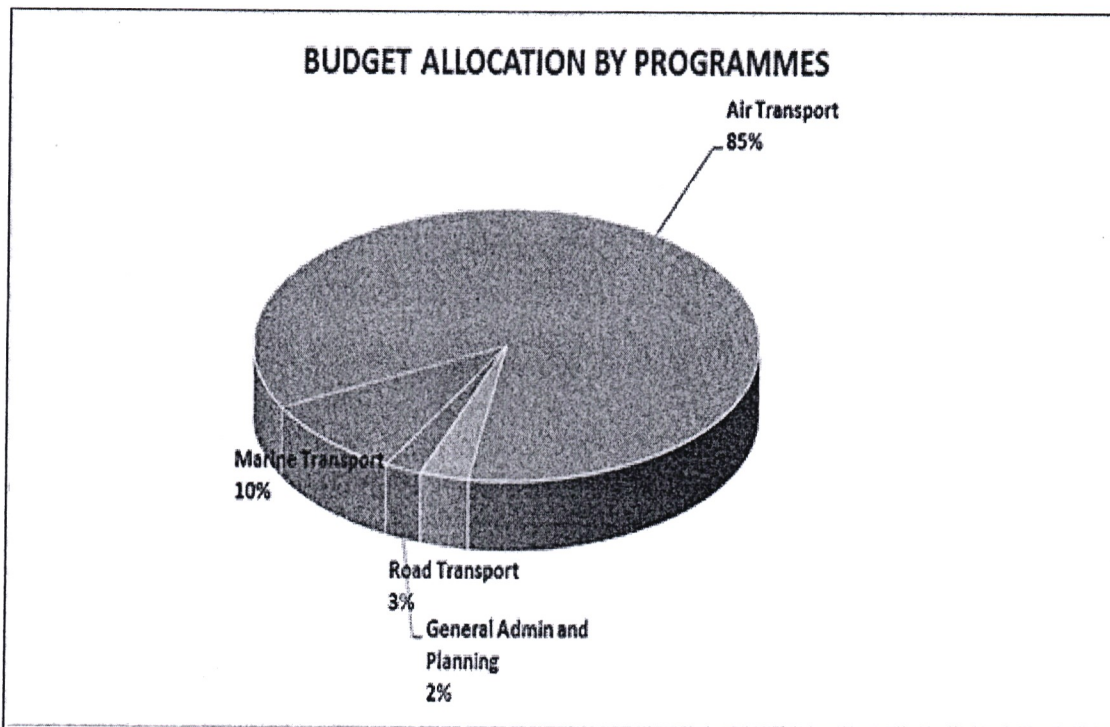
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. Statement by the Cabinet Secretary

The mandate of the State Department for Transport (SDOT) for the financial year 2021/2022 was Transport Policy Management for Road, Rail, Marine and Air Transport as well as Development and Maintenance of Aerodromes

The total budget for the State Department was **Kshs. 11,353,315,862 Recurrent Kshs. 10,368,515,862 Development Kshs 984,800,000**

The pie chart below depicts the budget allocation by Programs and proportional percentage of the total budget allocation Road Transport 3%, Marine Transport 10%, Air Transport Services 85 %, and General Administration and Support Services 2.%.



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The utilization of this budget as per the Economic items is depicted in the table below

	Approved Budget Allocation	Actual Payments	Variance	Utilization %	Variance %
Compensation of Employees	177,000,000	166,510,941	10,489,059	94%	6%
Use of goods and services	290,049,794	131,220,107	158,829,687	45%	55%
Subsidies	-	-	-		
Transfers to Other Government Units	10,579,500,000	5,916,442,983	4,663,057,017	56%	44%
Other grants and transfers	-	-	-		
Social Security Benefits	9,140,347	4,394,303	4,746,044	48%	52%
Acquisition of Assets	297,625,721	72,916,178	224,709,543	25%	75%
Finance Costs, including Loan Interest	-	-	-		
Repayment of principal on Domestic and Foreign borrowing	-	-	-		
Other Expenses	-	-	-		
Total Payments	11,353,315,862	6,291,484,512	5,061,831,350	55%	45%

As per the table, the overall Budget Utilization per the Economic items was at **55%**.

However, there were variations in some Economic items of $\pm 10\%$ such as:

- i) Acquisition of Assets; Budget utilization was at **25%**. This was caused due to low absorption under Horn of Africa Gateway Development Project.
- ii) Transfer to other government entities; Budget utilization was at **56%**. This was occasioned by lack of exchequer of Kshs 1 billion to Kenya Airports Authority.
- iii) Use of goods and services; Budget utilization was at **45%** due to low absorption under Horn of Africa Gateway Development Project.

The State Department is committed to facilitating the achievement of the Vision 2030 Long-Term Development Strategy of transforming Kenya into an Upper Middle-Income Country during the vision horizon. SDOT has contributed to the achievement of the big 4 Agenda in support of the country's transformation. The development of modern and efficient transport systems focusing on increasing Kenya's competitiveness in transport services in the Region.

During the period under review, major achievements were realized through implementation of various projects and programmes including ongoing development of airstrips and aerodromes in support of aviation activities. These include; Malindi International Airport; Isiolo International Airport; Lanet Airport Nakuru, Kitale, Kakamega, Kabunde and Migori Airstrips among others. This will boost, Domestic travel, Tourism and promotion of horticultural trade in the regions.

The State Department continued consultation with key stakeholders in the road sub sector to enhance road transport safety with a view to reduce road fatalities.

Emerging Issues

Several issues emerged during the implementation of last financial year's budget including:

- i. Lack of exchequer especially towards the end of 2021/22 FY leading to accumulation of pending bills.
- ii. Austerity measures and revision of budgets significantly affected resource availability for project and programmes implementation.
- iii. Impact of COVID 19 Pandemic

Challenges

- i. Lack of adequate funds to support key programmes and projects
- ii. The impact of COVID 19 Pandemic leading to low performance in the transport Subsector.
- iii. Settlement of historical pending bills as first charge affect implementation of planned activities

Recommendations

- i. The National Treasury should communicate in good time on resources availability to facilitate MDAs plan effectively
- ii. Continuous capacity building for MDAs on budget implementation
- iii. Engage the National Treasury and the Energy Infrastructure and ICT sector Working Group to adequately fund the transport sub sector
- iv. Provision of budgetary resources to settle pending bills distinct from the FY budget

CONCLUSION

The State Department for Transport managed to meet most of the targets in the 2021/22 financial year despite the above enumerated challenges. You may also note that, the State Department did not have any reported cases of misappropriation of funds during the financial year and is committed to improve the transport services rendered to the citizens. Finally, the State Department will continue to enhance efficiency by instituting cost cutting measures in order to deliver more with limited resources.



James Macharia, EGH
CABINET SECRETARY

3. Statement of Performance against Predetermined Objectives for FY 2021/22

3.1 Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

3.2 Objectives

The key development objectives of the State Department for Transport for 2018-2022 plan are to:

- i. Develop and review policies and regulatory guidelines that guarantee provision of efficient, safe and reliable transport services
- ii. Develop and implement road, rail, and marine transport policies for efficient, effective and safe transport system.
- iii. Expand, modernize and manage aviation sector

3.3 Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic and Time-bound (SMART) and converted into development outcomes.

Attendant indicators were identified for reasons of tracking progress and performance measurement.

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Below we provide the progress on attaining the stated objectives:

MDA Program	Objective	Outcome	Indicator	Performance
General Administration, Planning and Support Services	To develop and review policies and regulatory guidelines that guarantee provision of efficient, safe and reliable transport services	An efficient, safe and reliable transport system and transport services	No. of policies and guidelines developed No. of officers trained for skills development No. of Monitoring and evaluation reports	Developed Kenya railway bill, Air Accident Investigation Regulations, Draft National Aviation Policy
Road Transport Safety and Regulation	To develop and implement road transport policies for efficient, effective and safe transport system.	Safe and secure road transport services	No. of road policies developed	Developed the National Road Safety Action Plan 2019-2023 Traffic (Amendment) Act, 2022 - Passed by Parliament Amended various provisions of the Traffic Act, CAP, 403 laws of Kenya to enable the following: - a) Outsourcing of private motor vehicle inspection, Section 16(2) b) Introduction of prescribed limits for drunk driving, section 44 (1) c) Enhanced speed management - intervals for retesting of PSV and Commercial Drivers. National Transport and Safety Authority (Transportation Network Companies (TNC), (Owners, Drivers and Passengers) Rules, 2022 - Regulating digital taxi

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Air Transport	To expand, modernize and manage aviation sector	Enhanced terminal capacity Improved air connectivity World class air transport services	Number of Air Passengers handled (int'l and domestic) per year (No. millions) Volume of Air cargo handled per year (total freight (Kg. millions)	operations. JKIA terminal capacity was expanded to accommodate 7.5 Million per annum from 2.5 Million through construction of Terminal 1A arrival and departure, Terminal 2 and Terminal 1E arrivals. Current capacity is 7.0m The existing runway was rehabilitated Airstrips were rehabilitated
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Challenges

- i. Inadequate and weakly-integrated transport infrastructure;
- ii. Inadequate funds for development and maintenance of transport infrastructure facilities leading to low investment in transport infrastructure;
- iii. Inadequate technical staff;
- iv. Slow adoption of modern technology;
- v. Uncoordinated/conflicting policy, legal and institutional framework
- vi. Low quality of transport services;
- vii. Inappropriate modal split hence congestion on roads
- viii. Over reliance on one transport corridor;
- ix. Low compliance with transport rules, regulations and standards;
- x. Safety and security concerns;
- xi. Lengthy procurement procedures including PPPs approvals
- xii. Encroachment of transport infrastructure reserves
- xiii. high cost of land acquisition for expansion and relocation
- xiv. Inadequate consideration of climate change in the development of transport facilities/services

At the specific sub-sector levels, challenges are summarized below:

In the air transport subsector, there is inadequacy of skilled aviation safety inspectors due to high personnel turnover because of high demand and pay offers by foreign airlines and civil aviation authorities

In railway subsector, there is shortage of engineers, technicians for track and rolling stock maintenance and in operations and safety oversight personnel

Opportunities

- i. Political good will and enabling environment
- ii. Globalization – enhanced access of information and new markets
- iii. High demand for quality transport infrastructure and services within the country and the region
- iv. Country well placed in a strategic location to become a transport hub in the region
- v. Investors interest in transport infrastructure development and provision of transport services through direct investments and PPP
- vi. Development Partners support
- vii. Strengthened regional trading blocs such as EAC and COMESA
- viii. Enhanced use of ICT in transport sector leading to efficiency
- ix. Accountability demanded by the public
- x. Availability of skilled labour force

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements For the year ended 30, June 2022.

4. Environmental and Sustainability Reporting

Below is a brief highlight of our achievements in each pillar

4.1 Sustainability strategy and profile

None

4.2 Environmental performance

The State Department has no policies in place in regards to biodiversity and waste management. However, the institution is guided by Presidential Directives and acts laid out by the government.

Currently SDoT is guided by the Presidential Directive 2018 on the tree planting campaigns to achieve 10% of tree cover. MDAs are required to rehabilitate and adopt public land in an effort to accelerate the achievement of 10% tree cover by 2022. The State Department is also guided by Environmental Conservation regulations under the EMCA

The State department implements Climate Change mitigation and adaptation actions in compliance with the Climate Change Act, 2016, whereby MDAs are tasked with upholding and mainstreaming climate change responses into development planning, decision-making and implementation of the policies, projects and programmes.

4.3 Employee welfare

Recruitment is guided and done by the public service commission (as guided by Human resource policy and procedure Manual).

Skills improvement is done by the State Department in a structured manner. This starts from receipt of request, validation and approval by Ministerial Human Resource Management Advisory Committee (MHRMAC) followed by intervention programmes Implementation.

Appraisal is similarly done in a structured manner through the Government Human Resource Information System (GHRIS)

The safety committee as required by Occupational Safety and Health Act. (OSHA) is yet to be established.

4.4 Market place practices

a) Responsible Competition Practice

Competitive practices are ensured through competitive bidding, parity in supplier selection, and application of preferences for special groups where applicable, i.e. Youth, Women and Persons with disabilities.

b) Responsible Supply chain and supplier relations

The organisation maintains good business practices by adhering to the set act and regulations, i.e. The Public Procurement and Asset Disposal Act 2015 And Regulations 2020.

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Efforts under this are maintained through Pre qualifications and continuous update of suppliers' profiles by the organisation. Market trends are updated annually through market indexes published by procurement bodies e.g. PPRA and KISM.

d) Product stewardship- outline efforts to safeguard consumer rights and interests

Provision of proper specifications for Goods, Works and Services, and adhering to them. Engaging the statutory bodies charged with overseeing quality e.g. KEBS. Carrying out due diligence whenever in doubt, especially before award of contracts.

4.5 Community Engagements

The State Department participates in Kenya Communications Sports Organization (KECOSO) on yearly basis, in different venues. At the end of the sports event, sporting equipment are donated to the community (schools or such clubs) in the county where the games are held.

The tree planting exercise at Karlo Kiambu County in December 2021 involved both SDOT employees and the local community in planting indigenous trees.

5. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Transport is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Transport accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Transport financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Transport further confirms the completeness of the accounting records maintained for the State Department for Transport, which have been relied upon in the preparation of the State Department for Transport's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Transport confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

The State Department for Transport's financial statements were approved and signed by the Accounting Officer on 30th November 2022.



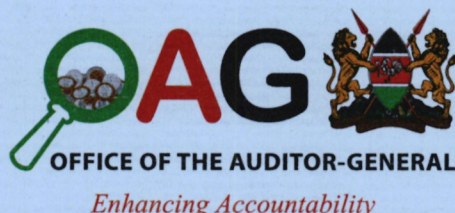
Principal Secretary
Name: Eng. Dr. Joseph Njoroge, CBS



Head of Accounting Unit
Name: CPA, P. Karanja
ICPAK Member Number: 7271

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR TRANSPORT FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Transport for the year ended 30 June, 2022 set out on pages 1 to 23, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual

amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Transport as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Adjustments

Review of the financial statements of the State Department revealed that there were adjustments that were passed comprising of Kshs.3,622,824 under exchequer receipts, Kshs.687,230 under use of goods and services, Kshs.2,935,594 under acquisition of assets, Kshs.4,391,429 under accounts receivables and Kshs.2,671,623. However, Management did not provide evidence to support the adjustments including the authorization and explanation of the nature of the adjustments.

In the circumstances, the validity of the adjustments made and the accuracy of the financial statements could not be confirmed.

2. Unexplained Variances

2.1 Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.54,735,614 as disclosed in Note 9A to the financial statements. However, the bank reconciliation statements for the recurrent, development and deposit bank accounts, for the month of June, 2022, revealed a total cash and cash equivalents balance of Kshs.54,755,450 resulting to an unexplained variance of Kshs.19,837.

In the circumstances, the accuracy and completeness of the cash and cash equivalents of Kshs.54,735,614 as at 30 June, 2022 could not be confirmed.

2.2 Transfers to Other Government Entities

The statement of receipts and payments reflects other receipts amount of Kshs.5,568,942,983 as disclosed in Note 3 to the financial statements which includes an amount of Kshs.5,508,942,983 relating to aviation fees and air navigation charges. Further, the statement reflects transfers to other government entities of Kshs.5,916,442,983 as disclosed in Note 6 to the financial statements, which include an amount of Kshs.5,568,942,983 under recurrent grants and Kshs.347,500,000 development grants to Government agencies. Out of the recurrent grants, an amount of Kshs.5,508,942,983 relates to transfers to Kenya Civil Aviation Authority (KCAA) and represents amounts spent by KCAA from own generated revenues (appropriation-in-aid).

However, KCAA records indicated a total amount of Kshs.6,935,252,529 as own generated revenue (appropriation-in-aid) resulting in an unexplained difference of Kshs.1,426,309,546.

In the circumstances, the accuracy of other receipts amount of Kshs.5,508,942,983 and transfers to other government entities of Kshs.5,508,942,983 could not be confirmed.

3. Expenditure Wrongly Classified as Rentals of Produced Assets

The statement of receipts and payments reflects use of goods and services amount of Kshs.131,220,107 as disclosed in Note 5 to the financial statements which includes an amount of Kshs.6,152,865 in respect of rentals of produced assets. However, review of records revealed that out of the amount of Kshs.6,152,865, an expenditure totalling Kshs.2,969,040, comprising of domestic travel expenses of Kshs.1,905,820, foreign travel of Kshs.715,220 and hire of conference facilities costs of Kshs.348,000, was wrongly charged under the rentals of produced assets expenditure.

In the circumstances, the accuracy and completeness of rentals of produced assets figure of Kshs.6,152,865 for the year ended 30 June, 2022 could not be confirmed.

4. Unexplained IFMIS Payments

Review of the Integrated Financial Management Information System (IFMIS) records revealed the following unsatisfactory matters: -

- (i) There were payments made on 1 and 2 July, 2021 totalling to Kshs.1,295,607,925 paid to two companies, a State Corporation and the Commissioner of Income Tax, reflected in IFMIS records but which could not be traced to any of the accounts in the financial statements.
- (ii) Payments totalling to Kshs.5,945,292 were made to staff from the State Department's deposit account. However, the basis and reason for these payments to staff from deposit bank account was not clear.
- (iii) The recurrent cashbook reflects a payment to general suspense of Kshs.17,000,000 on 22 June, 2022. The amount however could not be traced to any expenditure account in the financial statements.

In the circumstances, the accuracy, validity and completeness of the expenses of Kshs.1,318,553,217 could not be confirmed.

5. Unsupported Accounts Payable Balance

The statement of assets and liabilities reflects accounts payables of Kshs.44,281,856 as disclosed in Note 11 to the financial statements. However, the supporting schedule provided reflects a balance of Kshs.42,566,959 resulting in an un-explained variance of Kshs.1,714,897.

Further, the balance of Kshs.42,566,959 comprises of retention monies of Kshs.2,386,014 and deposits of Kshs.40,180,945. However, Management did not provide the supporting documents for the balance of Kshs.Kshs.40,180,945 including the details

of the beneficiaries and the payment details of the deposits from Kenya Railways Corporation and State Department for Infrastructure.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.44,281,856 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Transport Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Other matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,141,815,862 and Kshs.6,301,136,976 respectively resulting to an under-funding of Kshs.4,840,678,886 or 43% of the budget. Similarly, the State Department spent Kshs.6,291,484,512 against an approved budget of Kshs.11,353,315,862 resulting in an under-expenditure of Kshs.5,061,831,350 or 45% of the budget.

Further, Management did not provide an explanation on why the final receipts and expenditure budget amounts of Kshs.11,141,815,862 and Kshs.11,353,315,862 respectively did not balance thus occasioning a difference of Kshs.211,500,000.

The underfunding and underperformance affected the planned activities of the State Department and may have impacted negatively on service delivery to the public.

2. Pending Bills

Note 15.1 to the financial statements reflects pending bills balance of Kshs.23,764,147. However, Management did not explain why the bills were not settled during the year they occurred. The State Department is at risk of incurring significant unquantified interest costs and penalties due to continued delay in settling invoiced bills.

Failure to clear pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on that budget.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the One Third of Basic Salary Rule

Review of the Integrated Payroll and Personnel Database (IPPD) for the State Department, revealed that during the year ended 30 June, 2022, nine (9) employees earned a net salary of less than a third (1/3) of the basic salary. This is contrary to Section C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which states that Public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance.

In the circumstances, Management was in breach of the regulations as this may expose the staff to pecuniary embarrassment.

2. Failure to Deduct Pay As You Earn (PAYE) from Employees

Review of the Integrated Payroll and Personnel Database (IPPD) showed that four (4) officers were not deducted Pay As You-Earn (PAYE) for the whole financial year as detailed below: -

Payroll Number	Gross salary (Kshs.)
1980087189	40,770.00
1991029071	59,770.00
2005061289	25,070.00
2010032465	24,479.00

This is contrary to Section 37(1) of the Income Tax Act, Cap 470 of the Laws of Kenya which states that an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

In the circumstances, Management was in breach of the law.

3. Allowances Paid outside the Integrated Payroll and Personnel Database (IPPD)

Review of payment records revealed that allowances amounting to Kshs.4,054,404 were paid through the IFMIS system but were not captured in the IPPD system as detailed in **Appendix I** attached. Management did not provide any justification for the anomaly. This is contrary to Section 68(1) of the Public Finance Management Act, 2012 which states that an accounting officer for a Government entity, shall be accountable for ensuring that the resources of the respective entity for which he or she is the accounting officer are used in a way that is - lawful and authorized; and effective, efficient, economical and transparent.

In the circumstances, Management was in breach of the law.

4. Imprest Paid to Officers

Review of the State Department's recurrent cashbooks revealed that payments totalling to Kshs.58,023,253 were made during the year to twenty-three (23) members of staff for which the officers received imposts covering several days of field travels. However, review of payment records revealed that the officers were in the field for more days than the work schedule could accommodate and possibly more than the working days available in a year.

In the circumstances, the authenticity of the payments totalling to Kshs.58,023,253 could not be confirmed.

5. Non-Submission of Donor Funded Projects' Financial Statements

The State Department did not submit the financial statements for the following three (3) donor funded projects for the year ended 30 June, 2022 for audit contrary to Section 68(2)(k) of the Public Finance Management Act, 2012.

- (i). East African Trade & Transport Facilitation Project Cr.No.4148 IDA - MOT
- (ii). National Urban Transport Improvement Project Cr No.5140 IDA-MOT
- (iii). Northern Corridor Transport Improvement Project Credit No. 4571 and No 3930-MOT.

Although information provided indicated that the respective project bank accounts were closed, a detailed project closure report for each project was not provided.

In the circumstances, Management was in breach of the law.

6. Delay in Completion of the Transport Data Centre

The State Department through the East Africa Trade and Transport Facilitation Project MOT-IDA Credit NO. 4148-KE and 4977-KE awarded a contract for the supply, installation, testing, commissioning and handover of a Transport Data Centre IT, networking, software and hardware on 30 September, 2014 at a cost of Kshs.130,739,261. Further, the State Department entered into a consultancy contract at a contract sum of Kshs.22,390,000 . The consultancy agreement dated 4 July, 2012 was to run for a period of sixty-four (64) weeks with effect from the commencement or agreement date and ending on 25 September, 2013.

Review of the State Department's financial statements revealed that there was no update on the status of the facility, whereas the contract agreements had expired. In addition, the contractor and the consultant had not completed the project to enable issuance of a completion certificate and official hand over of the facility. Available information revealed that the contractor has been paid Kshs.120,252,245 (92% of the contract sum) while the consultant had been paid Kshs.16,792,500 (75% of the contract sum) as at 30 June, 2022.

Management did not provide any explanation for the delay in the delivery of the project and the expected date of completion.

The delay in completion of the project has adversely impacted on realization of value for money by the citizens.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 January, 2023

Appendix I - Allowances Paid outside the Integrated Payroll and Personnel Database (IPPD)


Item	Account Details	Sub Item Description	Amount (Kshs.)
2110301	0-1092-1092000201-00001001-0204019999-2110301-00000001-000	House Allowance	16,800.00
2110301	0-1092-1092001201-00001001-0201029999-2110301-00000001-000	House Allowance	4,659.60
2110301	0-1092-1092001801-00001001-0216019999-2110301-00000001-000	House Allowance	1,278,812.20
2110311	0-1092-1092001201-00001001-0201029999-2110311-00000001-000	Transfer Allowance	355,903.00
2110313	0-1092-1092000301-00001001-0205019999-2110313-00000001-000	Entertainment Allowance	352,427.75
2110314	0-1092-1092000201-00001001-0204019999-2110314-00000001-000	Transport Allowance	12,110.00
2110314	0-1092-1092000601-00001001-0205019999-2110314-00000001-000	Transport Allowance	23,971.00
2110314	0-1092-1092001201-00001001-0201029999-2110314-00000001-000	Transport Allowance	142,620.00
2110314	0-1092-1092001801-00001001-0216019999-2110314-00000001-000	Transport Allowance	77,784.30
2110315	0-1092-1092000301-00001001-0205019999-2110315-00000001-000	Extraneous Allowance	548,727.95
2110315	0-1092-1092001201-00001001-0201029999-2110315-00000001-000	Extraneous Allowance	105,000.00
2110317	0-1092-1092000301-00001001-0205019999-2110317-00000001-000	Domestic Servant Allowance	83,903.65
2110318	0-1092-1092001201-00001001-0201029999-2110318-00000001-000	Practicing Allowance	669,099.25
2110320	0-1092-1092000201-00001001-0204019999-2110320-00000001-000	Leave Allowance	70,000.00
2110320	0-1092-1092000301-00001001-0205019999-2110320-00000001-000	Leave Allowance	100,000.00
2110320	0-1092-1092000601-00001001-0205019999-2110320-00000001-000	Leave Allowance	78,857.90
2110320	0-1092-1092001801-00001001-0216019999-2110320-00000001-000	Leave Allowance	133,727.40
Total			4,054,404

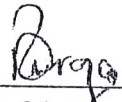
STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements For the year ended 30, June 2022.

7. Statement of Receipts and Payments for the year ended 30th June 2022

STATE DEPARTMENT FOR TRANSPORT			
7. Statement of Receipts and Payments for the year ended 30 th June 2022			
RECEIPTS			
Exchequer releases	1	732,193,993	22,254,302,430
Proceeds from Foreign Borrowings	2	-	11,514,483,899
Other Receipts	3	5,568,942,983	29,816,992,958
TOTAL RECEIPTS		6,301,136,976	63,585,779,287
PAYMENTS			
Compensation of Employees	4	166,510,941	193,091,266
Use of goods and services	5	131,220,107	253,587,174
Transfers to Other Government Entities	6	5,916,442,983	27,502,849,238
Social Security Benefits	7	4,394,303	-
Acquisition of Assets	8	72,916,178	35,635,975,932
TOTAL PAYMENTS		6,291,484,512	63,585,503,610
SURPLUS/DEFICIT		9,652,464	275,677

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th November 2022 and signed by:


 Principal Secretary
 Name: Eng. Dr. Joseph Njoroge, CBS


 Head of Accounting Unit
 Name: CPA, P. Karanja
 ICPAK Member Number 7257


STATE DEPARTMENT FOR TRANSPORT


Annual Report and Financial Statements For the year ended 30, June 2022

8. Statement of Assets and Liabilities as at 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	54,735,614	27,107,462
Cash Balances	9B	-	-
Total Cash and cash equivalent		54,735,614	27,107,462
Accounts Receivables	10	(801,293)	-
TOTAL FINANCIAL ASSETS		53,934,321	27,107,462
FINANCIAL LIABILITIES			
Accounts Payables	11	44,281,856	26,831,785
NET FINANCIAL ASSETS		9,652,464	275,677
REPRESENTED BY			
Fund balance b/fwd	12	275,677	23,638,611
Prior year adjustment	13	(275,677)	(23,638,611)
Surplus/Deficit for the year		9,652,464	275,677
NET FINANCIAL POSITION		9,652,464	275,677

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th November 2022 and signed by:



Principal Secretary
Name: Eng. Dr. Joseph Njoroge, CBS



Head of Accounting Unit
Name: CPA, P. Karanja
ICPAK Member Number 1071

9. Statement of Cash Flows for the Year Ended 30th June 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
Receipts for operating income			
Exchequer Releases	1	732,193,993	22,254,302,430
Other Receipts	3	5,568,942,983	29,816,992,958
Total Receipts		6,301,136,976	52,071,295,388
Payments for operating expenses			
Compensation of Employees	4	166,510,941	193,091,266
Use of goods and services	5	131,220,107	253,587,174
Transfers to Other Government Units	6	5,916,442,983	27,502,849,238
Social Security Benefits	7	4,394,303	-
Total Payments		6,218,568,334	27,949,527,678
Adjusted for:			
Changes in receivables		801,293	71,732
Changes in payables		17,450,071	(12,522,620)
Prior Year Adjustments	13	(275,677)	(23,638,611)
Net cash flow from operating activities		100,544,329	24,085,678,211
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(72,916,178)	(35,635,975,932)
Net cash flows from Investing Activities		(72,916,178)	(35,635,975,932)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	-	11,514,483,899
Net cash flow from financing activities		-	11,514,483,899
NET INCREASE IN CASH AND CASH EQUIVALENT		27,628,152	(35,813,822)
Cash and cash equivalent at BEGINNING of the year	9A	27,107,462	62,921,284
Cash and cash equivalent at END of the year	9A	54,735,614	27,107,462

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th November 2022 and signed by:


Principal Secretary
Name: Eng. Dr. Joseph Njoroge, CBS


Head of Accounting Unit
Name: CPA, P. Karanja
ICPAK Member Number:

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements For the year ended 30, June 2022.

10. Summary Statement of Appropriation: Recurrent and Development Combined

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	1,736,000,336	728,815,526	2,464,815,862	732,193,993	1,732,621,869	30%
Proceeds from Foreign Borrowings	150,000,000	(150,000,000)	-	-	-	0%
Other Receipts	8,677,000,000	-	8,677,000,000	5,568,942,983	3,108,057,017	64%
TOTAL RECEIPTS	10,563,000,336	578,815,526	11,141,815,862	6,301,136,976	4,840,678,886	57%
PAYMENTS						
Compensation of Employees	195,000,000	(18,000,000)	177,000,000	166,510,941	10,489,059	94%
Use of goods and services	331,634,100	(41,584,306)	290,049,794	131,220,107	158,829,687	45%
Transfers to Other Government Units	9,894,000,000	685,500,000	10,579,500,000	5,916,442,983	4,663,057,017	56%
Social Security Benefits	9,140,347	-	9,140,347	4,394,303	4,746,044	48%
Acquisition of Assets	344,725,889	(47,100,168)	297,625,721	72,916,178	224,709,543	24%
TOTAL PAYMENTS	10,774,500,336	578,815,526	11,353,315,862	6,291,484,512	5,061,831,350	55%
Surplus/ Deficit	(211,500,000)	0	(211,500,000)	9,652,464	(221,152,464)	0.00

Commentary on significant underutilization (below 90% of utilization)

- Exchequer releases 30%:- lack of exchequer release of Kshs. 1B to Kenya Airports Authority.
:- transfers to Kenya Ferry Services not called for.
- Other receipts 64%:- Underutilization of budgeted A.I.A by Kenya Civil Aviation Authority

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2022

3. Use of goods and services 45%:- under absorption in the Horn of Africa Gateway Development Project.
4. Transfers to Other Government Units 56%:- lack of exchequer release of Ksh 1B to Kenya Airport Authority
:-transfers by Kenya Ferry Services not called for.
5. Social Security Benefits 48%:-Occasioned by the transfer of low cadre staff --who are the major subscribers to social security benefits--without an equivalent replacement.
6. Acquisition of Assets 24%:- under absorption in the Horn of Africa Gateway Development Project.

The entity financial statements were approved on 30th November 2022 and signed by:



Principal Secretary
Name: Eng. Dr. Joseph Njoroge, CBS



Head of Accounting Unit
Name: CPA, F. Karanja
ICPAK Member Number: 7271

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2022

11. Summary Statement of Appropriation: Recurrent

RECEIPTS									
Exchequer releases	751,200,336	940,315,526	1,691,515,862	323,697,789	1,367,818,073	19%			
Other Receipts	8,677,000,000	-	8,677,000,000	5,568,942,983	3,108,057,017	64%			
TOTAL RECEIPTS	9,428,200,336	940,315,526	10,368,515,862	5,892,640,772	4,475,875,090	57%			
PAYMENTS									
Compensation of Employees	195,000,000	(18,000,000)	177,000,000	166,510,941	10,489,059	94%			
Use of goods and services	238,484,100	(41,584,306)	196,899,794	126,255,793	70,644,001	64%			
Transfers to Other Government Units	8,964,000,000	1,000,000,000	9,964,000,000	5,568,942,983	4,395,057,017	56%			
Social Security Benefits	9,140,347	-	9,140,347	4,394,303	4,746,044	48%			
Acquisition of Assets	21,575,889	(100,168)	21,475,721	19,957,627	1,518,094	93%			
TOTAL PAYMENTS	9,428,200,336	940,315,526	10,368,515,862	5,886,061,647	4,482,454,215	57%			
Surplus/Deficit	0	0	0	6,579,125	(6,579,125)	0			

Commentary on significant underutilization (Below 90% of Utilization)

- Exchequer releases 19% and Transfers to Other Government Units 56%:- This was affected by lack of exchequer release of Ksh 1B to Kenya Airports Authority.
 - Other Receipts 64% and Transfers to Other Government Units 56% :- This was occasioned by Underutilization of budgeted A.I.A by Kenya Civil Aviation Authority
- The entry financial statements were approved on 30th November 2022 and signed by:

Principal Secretary
 Name: Eng. Dr. Joseph Njoroge, CBS

Head of Accounting Unit
 Name: CPA, P. Karanja
 ICPAK Member Number: 7971

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2022

12. Summary Statement of Appropriation: Development

RECEIPTS								
Exchequer releases	984,800,000	(211,500,000)	773,300,000	408,496,204	384,803,796			53%
Proceeds from Foreign Borrowings	150,000,000	(150,000,000)	-	-	-			
Other Receipts	-	-	-	-	-			
TOTAL RECEIPTS	1,134,800,000	(361,500,000)	773,300,000	408,496,204	364,803,796			53%
PAYMENTS								
Compensation of Employees								
Use of goods and services	93,150,000	-	93,150,000	4,964,314	88,185,686			5%
Transfers to Other Government Units	930,000,000	(314,500,000)	615,500,000	347,500,000	268,000,000			56%
Acquisition of Assets	323,150,000	(47,000,000)	276,150,000	52,958,551	223,191,449			19%
TOTAL PAYMENTS	1,346,300,000	(361,500,000)	984,800,000	405,422,865	579,377,135			41%
Surplus/Deficit	(211,500,000)	0	(211,500,000)	3,073,339	(214,573,339)			

Commentary on significant underutilization (below 90% of Utilization)

Exchequer releases 53%; Use of goods and services 5% and Transfers to Other Government Units 56%:-
 This was occasioned by transfers not called for by Kenya Ferry Services for acquisition and maintenance of ferries and Jetties and
 Under absorption in the Horn of Africa Gateway Development Project.

The entity financial statements were approved on 30th November 2022 and signed by:

[Signature]

Principal Secretary

Name: Eng. Dr. Joseph Njoroge, CBS

[Signature]

Head of Accounting Unit

Name: CPA, P. Karanja

ICPAK Member Number: 7271

STATE DEPARTMENT FOR TRANSPORT
 Annual Report and Financial Statements For the year ended 30, June 2022

13. Budget Execution By Programmes And Sub-Programmes

PROGRAMME/SUB-PROGRAMME	Budget 2022		Actuals 2022		Budget Allocation Differences
	KS/RS	KS/RS	KS/RS	KS/RS	
201000000	231,528,655	193,937,039	37,591,616		
201030000	27,310,139	25,940,523	1,369,616		
201040000	3,070,940	2,754,393	316,547		
203000000					
203010000	-	-	-		
2040000003					
204010000	1,069,236,641	11,108,470	1,058,128,171		
205000000					
205010000	9,664,762,533	6,013,311,020	3,651,451,513		
216000000					
216010000	357,406,954	44,433,067	312,973,887		
Total	11,353,315,862	6,291,484,512	5,061,831,350		

14. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

i) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

ii) Reporting Entity

The financial statements are for State Department for Transport. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

i. Horn of Africa Gateway Development Project Credit No- 6768-KE

iii) Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

iv) Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

ii) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

iv) Repayment of Borrowing (Principal Amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

vi) In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

vii) Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

viii) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

c) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 42,566,959 compared to Kshs 25,974,520 in prior period as indicated on note 9A. There were no other restrictions on cash during the year.

i) Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

14. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

i) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

ii) Reporting Entity

The financial statements are for State Department for Transport. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

i. Horn of Africa Gateway Development Project Credit No- 6768-KE

iii) Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

iv) Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

ii) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

iv) Repayment of Borrowing (Principal Amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

vi) In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

vii) Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

viii) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

c) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 42,566,959 compared to Kshs 25,974,520 in prior period as indicated on note 9A. There were no other restrictions on cash during the year.

i) Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

ii) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the State Department for Transport at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

iii) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

iv) Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements for the year ended 30, June 2022
SIGNIFICANT ACCOUNTING POLICIES (Continued)

v) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

vi) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, there were no errors.

vii) Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

viii) Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Transport does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 15.2** and *Annex 5* of this financial statement is a register of the contingent liabilities in the year.

15. Notes to the Financial Statements

1. Exchequer Releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	69,000,000	8,931,197,315
Total Exchequer Releases for quarter 2	104,263,300	6,867,844,790
Total Exchequer Releases for quarter 3	362,681,801	72,431,200
Total Exchequer Releases for quarter 4	196,248,892	6,382,829,125
Total	732,193,993	22,254,302,430

2. Proceeds from Foreign Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	11,514,483,899
Foreign Currency and Foreign Deposits	-	-
Other foreign accounts payable	-	-
Total	-	11,514,483,899

3. Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	-	485,159,576
Receipts from Incidental Sales by Non-Market Establishments	5,508,942,983	5,216,332,557
Receipts from Sale of Incidental Goods	-	-
Paid to Exchequer		24,055,500,825
Other Receipts Not Classified Elsewhere	60,000,000	60,000,000
Total	5,568,942,983	29,816,992,958

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements for the year ended 30, June 2022

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	102,368,332	111,270,247
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	64,142,609	81,821,020
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Employer Contributions Compulsory national social security schemes	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
Total	166,510,941	193,091,266

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	7,951,859	10,166,649
Communication, supplies and services	3,433,809	3,594,085
Domestic travel and subsistence	22,062,581	22,853,375
Foreign travel and subsistence	5,106,969	4,217,027
Printing, advertising and information supplies & services	4,173,117	6,520,422
Rentals of produced assets	6,152,865	3,518,770
Training expenses	15,046,237	8,417,096
Hospitality supplies and services	10,645,582	9,818,408
Insurance costs	-	-
Specialized materials and services	16,444,773	26,076,175
Office and general supplies and services	3,913,557	9,153,890
Fuel Oil and Lubricants	5,540,812	2,563,284
Other operating expenses	17,932,476	82,603,962
Routine maintenance – vehicles and other transport equipment	4,332,289	2,208,611
Routine maintenance – other assets	8,483,180	61,875,420
Exchange Rate Losses	-	-
Total	131,220,107	253,587,174

6. Grants and Transfers to other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	5,568,942,983	5,988,492,133
Capital grants to government agencies and other level of government	347,500,000	21,514,357,105
Current grants to development projects	-	-
Capital grants to development projects	-	-
Other Current transfers grants and subsidies	-	-
Other Capital transfers grants and subsidies	-	-
TOTAL	5,916,442,983	27,502,849,238

6 b: Transfers to self – reporting entities in the year

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	Total	2021-2022
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Kenya Airports Authority	-	347,500,000	347,500,000	347,500,000
Kenya Airports Authority	60,000,000	-	60,000,000	60,000,000
Kenya Civil Aviation Authority	5,508,942,983	-	5,508,942,983	5,508,942,983
TOTAL	5,568,942,983	347,500,000	5,916,442,983	5,916,442,983

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.

KCAA collected Kshs. 1,426,309,545.80 in access of Kshs. 5,508,942,983 which was recognized as Appropriation –In-Aid by the State Department.

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements for the year ended 30, June 2022

7. Social Security Benefits

Explanation	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	4,394,303	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Social Benefits to the aged (above 70 years)	-	-
Total	4,394,303	-

8. Acquisition of Assets

Non-Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	4,822,474	31,848,461
Construction of Roads	-	-
Construction and Civil Works	-	35,569,984,724
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	68,093,704	34,142,746
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Sub-total	72,916,178	35,635,975,932
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Sub-total		
Total	72,916,178	35,635,975,932

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements for the year ended 30, June 2022

9A: Bank Accounts

Name of Bank Account No. & currency	Amount in bank account currenc y	Indicate whether recurrent Development (deposit e.t.c)	Exc rate (if in foreign currency)	2021-2022	2020-2021
				Kshs	Kshs
Central Bank of Kenya, 1000209968 , Kes- Rec-State Depart. for Transport	Kes	Recurrent	-	7,823,210	1,051,371
Central Bank of Kenya, 1000209879, Kes Deve – State Depart. for Transport	Kes	Development	-	4,345,444	81,571
Central Bank of Kenya, 1000212551 Kes Dep– State Depart. for Transport	Kes	Deposits	-	42,566,959	25,974,520
Total				54,735,614	27,107,462

10: Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary advances		-
Other Debtors & Pre-payments	(801,293)	-
District suspense	-	-
General Suspense	-	-
Clearance accounts	-	-
Total	(801,293)	-

11. Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	-	-
Other Liabilities	-	-
Deposits	42,566,959	25,974,520
Unclassified Deposits	1,714,897	857,265
General Suspense	-	-
	44,281,856	26,831,785

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements for the year ended 30, June 2022
NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	27,107,462	62,921,284
Cash in hand	-	-
Accounts Receivables	-	71,732
Accounts Payables	(26,831,785)	(39,354,405)
Total	275,677	23,638,611

13. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	62,921,284	35,813,822	27,107,462
Cash in hand	-	-	-
Accounts Payables- Deposits	(39,354,405)	(12,522,620)	(26,831,785)
Receivables	71,732	71,732	-
Others (<i>specify</i>)	-	-	-
	23,638,611	23,362,934	275,677

The prior year adjustments of Kshs 275,677 represent the unspent balances of the Financial Year 2020/2021 which were taken back to the Exchequer: -

Development Kshs 81,571

Recurrent Kshs 194,106

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. Related Party Disclosures

The following comprise of related parties to the State Department for Transport.

- i) Ministries Departments and Agencies and Development Projects;

Related party transactions:

	2021-2022	2020-2021
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	5,916,442,983	27,502,849,238
Total Transfers to related parties	5,916,442,983	27,502,849,238

15. Other Important Disclosures**15.1: Pending Accounts Payable (See Annex 1)**

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	52,407,363	14,515,915	(52,407,363)	14,515,915
Supply of services	3,466,150	9,248,232	(3,466,150)	9,248,232
Total	55,873,513	23,764,147	(55,873,513)	23,764,147

Included in Kshs. 55,873,513 paid during the year is Kshs. 41,597,500 reported as contingent liability in note 15.2.

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements for the year ended 30, June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.2 Contingent Liabilities


Transport Data Centre unresolved outstanding balances	41,597,500	41,597,500
Total	41,597,500	41,597,500

ANNEX 5 Contingent liabilities register

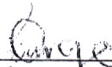
16. Progress On Follow Up of Prior Years Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe (If applicable when you expect the issue to be resolved)
1.	Acquisition of Assets:-document availability	Documents Provided	Resolved	
2.	Budgetary Control and Performance:-under expenditure	Explained	Resolved	
3.	Pending Bills	Explained	Not-Resolved	FY 2021/2022



 Principal Secretary



 Principal Accounts Controller

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements For the year ended 30, June 2022.

17. Annexes

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	A	B	c	d=a-c		
M/S Veasa Agencies	330,000	-	-	330,000		
M/S Monimer	445,000	-	-	445,000		
M/S Dure Enterprises Galexon house	251,800	-	-	251,800		
M/S Vinvet Enterprises	839,294.30	-	-	839,294.30		
Anchor Limited	390,000	-	-	390,000		
Pinnacle Kenya Travel and Safaris	124,365	-	-	124,365		
Nasuna Enterprises	494,000	-	-	494,000		
Monimer Solutions	770,000	-	-	770,000		
Hesupa Enterprises	928,400	-	-	928,400		
Bassels Auto Services	43,500	-	-	43,500		
Bassels Auto Services	276,532	-	-	276,532		

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2022

Subsidiary Name	Share Capital	Reserves	Retained Earnings	Minority Interest	Discontinued Operations	Commitment
Bassels Auto Services	58,000	-	-	-	58,000	
Bassels Auto Services	319,052	-	-	-	319,052	
Petmatex General Merchants	470,000	-	-	-	470,000	
Pinemore Construct Ltd	685,000	-	-	-	685,000	
Ecommerce Enterprises Ltd	240,000	-	-	-	240,000	
Taylor Made Supplies	585,000	-	-	-	585,000	
Tijofa Enterprises	330,400	-	-	-	330,400	
Firetec international Limited	486,040	-	-	-	486,040	
Orivam Agencies Limited	500,000	-	-	-	500,000	
Wellington Enterprises	700,000	-	-	-	700,000	
Nelwa Services	180,000	-	-	-	180,000	
Jackmer Ventures	405,000	-	-	-	405,000	
Jackmer Ventures	516,000	-	-	-	516,000	
Glojan Enterprises	509,750	-	-	-	509,750	
Esspams Investments	37,230	-	-	-	37,230	
M/s Elevator General Services Limited	1,800,000	-	-	-	1,800,000	

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2022

Supplier's Name/Service	Approved Amount	Due to Suppliers	Amount Paid	Outstanding Balance	Outstanding Date	Outstanding Amount
M/s Acubart Enterprises	298,000	-	-	298,000		
M/s the Standard Group	151,380	-	-	151,380		
M/s the Standard Group	151,380	-	-	151,380		
M/s Grawako Enterprises	235,000	-	-	235,000		
M/S Kora Network Ltd	2,860,000	-	-	2,860,000		
M/S Ministry of Information Communication & Technology	233,669	-	-	233,669		
M/s Dati Limited	243,600	-	-	243,600		
M/S Versim Enterprises	4,600,000	-	-	4,600,000		
M/s Giryyle Two Enterprises	980,000	-	-	980,000		
M/S Nation Media Group plc	356,120	-	-	356,120		
M/S Nation Media Group plc	183,280	-	-	183,280		
M/S Nation Media Group plc	356,120	-	-	356,120		
M/s Nation Media Group plc	356,120	-	-	356,120		
Kenya Revenue Authority	45,113.50			45,113.50		
Grand Total	23,764,145.80	-	-	23,764,145.80		

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements For the year ended 30, June 2022.

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

	2020/2021 (KSh)	2021/2022 (KSh)	2022/2023 (KSh)	2023/2024 (KSh)
Land				
Buildings and structures	205,371,703,681	4,822,474		205,376,526,155
Transport equipment				
Office equipment, furniture and fittings	150,000			150,000
ICT Equipment				
Machinery and Equipment				
Biological assets				
Infrastructure Assets- Roads, Rails	1,199,118,508			1,199,118,508
Heritage and cultural assets				
Intangible assets	363,944,787	68,073,704		432,018,491
Work in Progress				
Total	206,934,916,976	72,916,178		207,007,833,154

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2022

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR TRANSPORT

	Project Name	Project Description	Principal Secretary	Project consolidated in the Transport Statements (Yes/No)
	Horn of Africa Gateway Development Project	To strengthen the Institutional Capacity of the State Department for Transport and associated Institutions		Yes/NO

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ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY STATE DEPARTMENT FOR TRANSPORT

1	Kenya Airport Authority	For the improvement of Airports and Airstrips	Principal Secretary	407,500,000	Yes/no
2	Kenya Civil Aviation Authority	Improvement on air safety.	Principal Secretary	5,508,942,983	Yes/no

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ANNEX 5 – CONTINGENT LIABILITIES REGISTER

Sl. No.	Nature of contingent liability	Payable to	Currency	Estimated amount / net payment	Expected date of payment
1	CONSULTANCY	UNES	KSHS	5,597,500	
2	CONTRACTOR	PINNAKIM LTD	KHS	36,000,000	

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements For the year ended 30, June 2022.

ANNEX 8- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420318 Licence Fees	0.00	0.00	0.00	0.00
1420341 Agency Fees	0.00	0.00	0.00	485,159,576.00
1420300 Administrative Fees and Charges collected as AIA	0.00	0.00	0.00	485,159,576.00
1420503 Aviation Fees and Air Navigation Charges.	0.00	5,508,942,983.05	0.00	5,216,332,557.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	5,508,942,983.05	0.00	5,216,332,557.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	5,508,942,983.05	0.00	5,701,492,133.00
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450199 Receipts not classified elsewhere classified	0.00	0.00	0.00	24,055,500,824.90
1450100 Paid to Exchequer	0.00	0.00	0.00	24,055,500,824.90
1450212 Direct Payment - Maintenance of Airstrips	0.00	60,000,000.00	0.00	60,000,000.00
1450200 Receipts Not Classified Elsewhere	0.00	60,000,000.00	0.00	60,000,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	60,000,000.00	0.00	24,115,500,824.90
2110101 Basic Salaries - Civil Service	102,368,331.70	0.00	111,270,246.55	0.00
2110100 Basic Salaries - Permanent Employees	102,368,331.70	0.00	111,270,246.55	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	38,854,021.85	0.00	42,142,360.45	0.00
2110304 Overtime - Civil Service	0.00	0.00	760,254.00	0.00
2110309 Special Duty Allowance	983,810.65	0.00	1,983,324.20	0.00
2110311 Transfer Allowance	460,813.00	0.00	560,717.25	0.00
2110312 Responsibility Allowance	3,836,998.00	0.00	6,365,355.45	0.00
2110313 Entertainment Allowance	1,020,427.75	0.00	901,935.00	0.00
2110314 Transport Allowance	11,351,382.40	0.00	12,208,042.95	0.00
2110315 Extreneous Allowance	2,885,179.25	0.00	5,032,841.25	0.00
2110317 Domestic Servant Allowance	300,150.65	0.00	401,388.00	0.00
2110318 n Practising Allowance	1,619,999.25	0.00	460,000.00	0.00
2110320 Leave Allowance	2,829,826.30	0.00	1,004,801.10	0.00
2110336 Car Purchase Allowance	0.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	64,142,609.10	0.00	81,821,019.65	0.00
2110000 Wages and Salary Contributions	166,510,940.80	0.00	193,091,266.20	0.00
2210101 Electricity	6,950,846.00	0.00	8,659,307.00	0.00
2210102 Water and Sewarage Charges	1,001,013.50	0.00	1,507,342.00	0.00
2210100 Utilities, Supplies and Services	7,951,859.50	0.00	10,166,649.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,019,137.15	0.00	3,534,298.10	0.00
2210202 Internet Connections	385,731.20	0.00	58,000.00	0.00
2210203 Courier & Postal Services	28,940.95	0.00	1,786.45	0.00
2210200 Communication, Supplies and Services	3,433,809.30	0.00	3,594,084.55	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,905,508.55	0.00	7,704,197.40	0.00
2210302 Accommodation - Domestic Travel	4,891,016.45	0.00	5,261,400.00	0.00
2210303 Daily Subsistance Allowance	10,043,670.00	0.00	9,887,778.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	7,997.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	2,158.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistance, and Other Transportation Costs	21,850,350.00	0.00	22,853,375.40	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	2,676,947.00	0.00	3,231,647.00	0.00
2210402 Accommodation	1,285,562.00	0.00	743,860.25	0.00
2210403 Daily Subsistance Allowance	1,144,460.00	0.00	241,520.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistance, and other transportation costs	5,106,969.00	0.00	4,217,027.25	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210502 Publishing & Printing Services	956,802.15	0.00	382,337.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	266,375.00	0.00	329,560.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	2,949,940.00	0.00	5,808,525.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	4,173,117.15	0.00	6,520,422.00	0.00
2210601 Rent of Vehicles	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	0.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	6,152,864.85	0.00	3,518,770.00	0.00
2210600 Rentals of Produced Assets	6,152,864.85	0.00	3,518,770.00	0.00
2210701 Travel Allowance	4,377,381.00	0.00	2,375,300.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	660,023.40	0.00	381,740.00	0.00
2210704 Hire of Training Facilities and Equipment	3,181,629.00	0.00	994,415.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210706 Book Allowance	90,197.00	0.00	16,000.00	0.00
2210707 Project Allowance	18,547.00	0.00	0.00	0.00
2210708 Trainer Allowance	131,069.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	2,489,267.00	0.00	2,205,000.00	0.00
2210711 Tuition Fees Allowance	4,098,124.00	0.00	2,444,640.50	0.00
2210716 Human Resource Reforms	0.00	0.00	0.00	0.00
2210700 Training Expenses	15,046,237.40	0.00	8,417,095.50	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,886,219.00	0.00	3,676,298.00	0.00
2210802 Boards, Committees, Conferences and Seminars	6,815,956.00	0.00	6,020,074.00	0.00
2210803 State Hospitality Costs	0.00	0.00	0.00	0.00
2210804 Tribunal Costs	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	155,638.00	0.00	122,036.00	0.00
2210800 Hospitality Supplies and Servi	10,857,813.00	0.00	9,818,408.00	0.00
2211001 Medical Drugs	250,000.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	2,153,973.85	0.00	550,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	5,053,610.00	0.00	9,188,555.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	1,632,504.00	0.00	9,794,430.00	0.00
2211009 Education and Library Supplies	1,123,135.00	0.00	450,450.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	4,611,000.00	0.00	3,896,060.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,620,550.00	0.00	2,196,680.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	16,444,772.85	0.00	26,076,175.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,901,095.00	0.00	4,114,290.00	0.00
2211102 Supplies and Accessories for Computers and Printers	1,998,662.00	0.00	4,990,800.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	13,800.00	0.00	48,800.00	0.00
2211100 Office and General Supplies and Services	3,913,557.00	0.00	9,153,890.00	0.00
2211201 Refined Fuels and Lubricants for Transport	5,407,471.30	0.00	2,533,284.00	0.00
2211202 Refined Fuels and Lubricants for Production	133,341.00	0.00	30,000.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	5,540,812.30	0.00	2,563,284.00	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	10,414,552.00	0.00	11,125,170.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	12,550.00	0.00	445,000.00	0.00
2211310 Contracted Professional Services	717,660.00	0.00	59,132,894.95	0.00
2211311 Contracted Technical Services	5,142,313.75	0.00	7,709,497.00	0.00
2211314 Write Offs/ Bad Debt Expenses from Previous Years	0.00	0.00	0.00	0.00
2211318 Witness Expenses	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211320 Temporary Committee Expenses	1,645,400.00	0.00	4,191,400.00	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	17,932,475.75	0.00	82,603,961.95	0.00
2210000 Goods and Services	118,404,638.10	0.00	189,503,142.65	0.00
2220101 Maintenance Expenses - Motor Vehicles	4,332,289.40	0.00	2,208,611.00	0.00
2220100 Routine Maintenance - Vehicles	4,332,289.40	0.00	2,208,611.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	577,200.00	0.00	30,000.00	0.00
2220202 Maintenance of Office Furniture and Equipment	982,200.00	0.00	525,140.00	0.00
2220205 Maintenance of Buildings and Stations - Non-Residential	2,653,420.00	0.00	958,880.00	0.00
2220208 Maintenance of Aerodromes and Airstrips	0.00	0.00	60,000,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	357,000.00	0.00	30,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	3,913,359.55	0.00	331,400.00	0.00
2220200 Routine Maintenance - Other Assets	8,483,179.55	0.00	61,875,420.00	0.00
2220000 Routine Maintenance	12,815,468.95	0.00	64,084,031.00	0.00
2620105 African Civil Aviation Commission (AFCAC)	0.00	0.00	0.00	0.00
2620141 International Organizations	0.00	0.00	0.00	0.00
2620144 Inter-Governmental Standing Commission on Shipping (ISCOS)	0.00	0.00	0.00	0.00
2620147 International Civil Aviation Organization (ICAO)	0.00	0.00	0.00	0.00
2620148 International Maritime Organization (IMO)	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620221 Northern Corridor Transit and Transport Coordination Authority	0.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	5,568,942,983.05	0.00	5,988,492,133.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	5,568,942,983.05	0.00	5,988,492,133.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	347,500,000.00	0.00	21,514,357,105.20	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	347,500,000.00	0.00	21,514,357,105.20	0.00
2630000 Grants & Transfer To Other Govt. Units	5,916,442,983.05	0.00	27,502,849,238.20	0.00
2710102 Gratuity - Civil Servants	4,394,303.30	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	4,394,303.30	0.00	0.00	0.00
2710000 Social Security Benefits	4,394,303.30	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	4,822,474.00	0.00	31,848,461.00	0.00
3110300 Refurbishment of Buildings	4,822,474.00	0.00	31,848,461.00	0.00
3110402 Access Roads	0.00	0.00	0.00	0.00
3110400 Construction of Roads	0.00	0.00	0.00	0.00
3110503 Aerodromes and Airstrips	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110506 Railways	0.00	0.00	35,569,984,724.25	0.00
3110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	35,569,984,724.25	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	0.00	0.00
3110702 Purchase of Boats	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	0.00	0.00
3111106 Purchase of Fire fighting Vehicles	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
and Equipment				
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	68,093,703.85	0.00	34,142,746.45	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	68,093,703.85	0.00	34,142,746.45	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	72,916,177.85	0.00	35,635,975,931.70	0.00
5120201 Borrowing from Foreign Governments	0.00	0.00	0.00	11,514,483,899.10
5120202 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	0.00	0.00	11,514,483,899.10
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	0.00	0.00	11,514,483,899.10
6530101 Ministry HQ Recurrent Bank A/C	7,823,210.05	0.00	1,051,371.40	0.00
6530100 Recurrent Bank Accounts	7,823,210.05	0.00	1,051,371.40	0.00
6530000 Recurrent Bank Accounts	7,823,210.05	0.00	1,051,371.40	0.00
6540101 Ministry HQ Development Bank A	4,345,444.10	0.00	81,571.00	0.00
6540100 Development Bank Accounts	4,345,444.10	0.00	81,571.00	0.00
6541104 CAPACITY DEVELOPMENT PROGRAMME	0.00	0.00	0.00	0.00
6541126 Special Purpose Account Development	0.00	0.00	0.00	0.00
6541141 Horn of Africa Gateway Development Project-Exp	0.00	0.00	0.00	0.00
6541100	0.00	0.00	0.00	0.00
6540000 Development Bank Accounts	4,345,444.10	0.00	81,571.00	0.00
6550101 Ministry HQ Deposit Bank A/C	42,566,959.65	0.00	26,093,737.95	0.00
6550100 Deposit Bank Accounts	42,566,959.65	0.00	26,093,737.95	0.00
6550000 Deposit Bank Account	42,566,959.65	0.00	26,093,737.95	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	119,217.50
6580100 Cash in Hand	0.00	0.00	0.00	119,217.50
6580000 Cash in Hand	0.00	0.00	0.00	119,217.50
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6720101 Advances - Govt. Organisations	0.00	0.00	0.00	0.00
6720100 Debtors & Advances - Governmen	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	801,293.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	801,293.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	801,293.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780105 Stale Cheques (Receipts)	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	43,497,899.65	0.00	25,974,520.45
7310103 Fuel Levy	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	783,957.40	0.00	857,265.00
7310100 General Deposits Items	0.00	44,281,857.05	0.00	26,831,785.45
7310000 Deposits	0.00	44,281,857.05	0.00	26,831,785.45
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7350103 AP Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.30	0.00	0.00	0.00
7390100 System Required Liabilities	0.30	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c's	0.30	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	105,496,508,507.20	0.00	104,764,314,514.15
9910209 Remittances to Exchequer Miscellaneous Revenue	494,711,271.30	0.00	494,435,593.90	0.00
9910200 Exchequer Provisions	494,711,271.30	105,496,508,507.20	494,435,593.90	104,764,314,514.15
9910000 Provisions	494,711,271.30	105,496,508,507.20	494,435,593.90	104,764,314,514.15
9999999 Consolidated Fund	104,269,603,242.85	0.00	82,015,576,490.10	0.00
9999900	104,269,603,242.85	0.00	82,015,576,490.10	0.00
9990000 Opening Balance Reserves	104,269,603,242.85	0.00	82,015,576,490.10	0.00
Total	111,110,534,640.30	111,110,534,640.30	146,122,742,374.10	146,122,742,374.10

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

No. 30

From Date : 12-JUL-21 To : 15-JUL-22

DEV-STATE DEPARTMENT FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209879

Balance as per bank certificate	4,345,444.40
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	4,345,444.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

D.K.

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 12-JUL-21 To : 15-JUL-22

DEV-STATE DEPARTMENT FOR TRADE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209873

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	
No	Date		
			Total :

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			
No	Date		
			Total :

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			
No	Date		
			Total :

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts			
No	Date		
			Total :

0. 30

BANK RECONCILIATION

From Date : 12-JUL-21 To : 15-JUL-22

REC-STATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209968

Balance as per bank certificate

7,823,210.05

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

7,823,210.05

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

OK

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 12-JUL-21 To : 15-JUL-22

REC-STATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209968

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
			Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 12-JUL-21 To : 15-JUL-22

DEP-SATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212551

Balance as per bank certificate

42,566,959.05

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

42,566,959.05

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 12-JUL-21 To : 15-JUL-22

DEP-SATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212551

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)		
Cheque		Payee
No	Date	
		Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		
No	Date	
		Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		
No	Date	
		Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		
No	Date	
		Total :



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	732,193,993.05	22,254,302,430.15
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	11,514,483,899.10
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	5,568,942,983.05	29,816,992,957.90
TOTAL RECEIPTS		6,301,136,976.10	63,585,779,287.15
PAYMENTS			
Compensation of Employees	12	166,510,940.80	193,091,266.20
Use of goods and Services	13	131,220,107.05	253,587,173.65
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,916,442,983.05	27,502,849,238.20
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,394,303.30	0.00
Acquisition of Assets	18	72,916,177.85	35,635,975,931.70
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		6,291,484,512.05	63,585,503,609.75
SURPLUS/DEFICIT		9,652,464.05	275,677.40

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	54,854,831.30	27,226,680.35
Cash Balances	22B	(119,217.50)	(119,217.50)
Total Cash And Cash Equivalents		54,735,613.80	27,107,462.85
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(801,293.00)	0.00
TOTAL FINANCIAL ASSETS		53,934,320.80	27,107,462.85
Financial Liabilities			
Accounts Payables - Deposits	24	44,281,856.75	26,831,785.45
NET FINANCIAL ASSETS		9,652,464.05	275,677.40
REPRESENTED BY			
Fund Balance b/fwd	25	275,677.40	23,638,612.10
Prior Year Adjustment	26	(275,677.40)	(23,638,612.10)
Surplus/Deficit for the Year		9,652,464.05	275,677.40
NET FINANCIAL POSITION		9,652,464.05	275,677.40

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	732,193,993.05	22,254,302,430.15
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	5,568,942,983.05	29,816,992,957.90
Payments for Operating Expenses			
Compensation of Employees	12	166,510,940.80	193,091,266.20
Use of goods and Services	13	131,220,107.05	253,587,173.65
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,916,442,983.05	27,502,849,238.20
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,394,303.30	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		18,251,364.30	(12,450,887.75)
Prior year adjustments		(275,677.40)	(23,638,612.10)
Net Cash From Operating Activities	A	100,544,328.80	24,085,678,210.15
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	72,916,177.85	35,635,975,931.70
Net Cash Flow From Investing Activities	B	(72,916,177.85)	(35,635,975,931.70)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	11,514,483,899.10
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	11,514,483,899.10
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	27,628,150.95	(35,813,822.45)
Cash and Cash Equivalent at BEGINNING of The Year		27,107,462.85	62,921,285.30
Cash and Cash Equivalent at END of The Year	22A+22B	54,735,613.80	27,107,462.85

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	69,000,000.00	8,931,197,314.95
Exchequer Releases/ Provisioning Account for Q2	9910201	104,263,300.00	6,867,844,790.25
Exchequer Releases/ Provisioning Account for Q3	9910201	362,681,800.60	72,431,200.00
Exchequer Releases/ Provisioning Account for Q4	9910201	196,248,892.45	6,382,829,124.95
TOTAL		732,193,993.05	22,254,302,430.15

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	11,514,483,899.10
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	11,514,483,899.10

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	485,159,576.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	5,508,942,983.05	5,216,332,557.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	24,055,500,824.90
Receipts Not Classified Elsewhere	1450200	60,000,000.00	60,000,000.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		5,568,942,983.05	29,816,992,957.90

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	102,368,331.70	111,270,246.55
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	64,142,609.10	81,821,019.65
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		166,510,940.80	193,091,266.20

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	7,951,859.50	10,166,649.00
Communication, Supplies and Services	2210200	3,433,809.30	3,594,084.55
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	21,850,350.00	22,853,375.40
Foreign Travel and Subsistence, and other transportation costs	2210400	5,106,969.00	4,217,027.25
Printing, Advertising and Information Supplies and Services	2210500	4,173,117.15	6,520,422.00
Rentals of Produced Assets	2210600	6,152,864.85	3,518,770.00
Training Expenses	2210700	15,046,237.40	8,417,095.50
Hospitality Supplies and Servi	2210800	10,857,813.00	9,818,408.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	16,444,772.85	26,076,175.00
Office and General Supplies and Services	2211100	3,913,557.00	9,153,890.00
Fuel Oil and Lubricants	2211200	5,540,812.30	2,563,284.00
Other Operating Expenses	2211300	17,932,475.75	82,603,961.95
Routine Maintenance - Vehicles	2220100	4,332,289.40	2,208,611.00
Routine Maintenance - Other Assets	2220200	8,483,179.55	61,875,420.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		131,220,107.05	253,587,173.65

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	5,568,942,983.05	5,988,492,133.00
Capital Grants to Government Agencies and other Levels of Government	2630200	347,500,000.00	21,514,357,105.20
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		5,916,442,983.05	27,502,849,238.20

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,394,303.30	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		4,394,303.30	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	4,822,474.00	31,848,461.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	35,569,984,724.25
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	68,093,703.85	34,142,746.45
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		72,916,177.85	35,635,975,931.70

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	7,823,210.05	1,051,371.40
Development Bank Accounts	6540000	4,345,444.10	81,571.00
Deposit Bank Account	6550000	42,686,177.15	26,093,737.95
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		54,854,831.30	27,226,680.35

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	119,217.50	119,217.50
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		119,217.50	119,217.50

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	801,293.00	0.00
Government Imprests	6760000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		801,293.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	44,281,857.05	26,831,785.45
System Required Liabilities A/cs	7390000	(0.30)	0.00
Other Liabilities	7320000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		44,281,856.75	26,831,785.45

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	27,226,680.35	62,921,285.30
Opening Balance Cash	22B	(119,217.50)	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	71,731.65
Opening Balance - Deposits	24	(26,831,785.45)	(39,354,404.85)
TOTAL		275,677.40	23,638,612.10

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	275,677.40	23,638,612.10
County Transfers	9910300	0.00	0.00
TOTAL		275,677.40	23,638,612.10



Statement of Budget Execution
 Entity: 1092-State Department for Transport
 Current Period: JUL-21 TO JUN-22

	Note	Printed/Estimate	Reallocation/ Transfer	Supplementary Estimates	Final/Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	732,193,993.05	(732,193,993.05)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	150,000,000.00	0.00	(150,000,000.00)	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	8,677,000,000.00	0.00	0.00	8,677,000,000.00	5,568,942,983.05	3,108,057,016.95	64.18%
	Total	8,827,000,000.00	0.00	(150,000,000.00)	8,677,000,000.00	6,301,136,976.10	2,375,863,023.90	72.62%
PAYMENTS								
	12	195,000,000.00	0.00	(18,000,000.00)	177,000,000.00	166,510,940.80	10,489,059.20	94.07%
	13	331,634,100.00	0.00	(41,584,306.00)	290,049,794.00	131,220,107.05	158,829,686.95	45.24%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	9,894,000,000.00	0.00	685,500,000.00	10,579,500,000.00	5,916,442,983.05	4,663,057,016.95	55.92%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	9,140,347.00	0.00	0.00	9,140,347.00	4,394,303.30	4,746,043.70	48.08%
	18	344,725,889.00	0.00	(47,100,168.00)	297,625,721.00	72,916,177.85	224,709,543.15	24.50%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	10,774,500,336.00	0.00	578,815,526.00	11,353,315,862.00	6,291,484,512.05	5,061,831,349.95	55.42%



Statement of Budget Execution
Entity: 1092-State Department for Transport
Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1092-State Department for Transport
 Current Period: JUL-21 To JUN-22

Note	Printed Estimate	Reallocations/ Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1 Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2 Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4 Exchequer releases	0.00	0.00	0.00	0.00	323,697,789.05	(323,697,789.05)	0.00%
5 Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6 Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7 Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8 Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9 Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Other Receipts	8,677,000,000.00	0.00	0.00	8,677,000,000.00	5,568,942,983.05	3,108,057,016.95	64.18%
Total	8,677,000,000.00	0.00	0.00	8,677,000,000.00	5,892,640,772.10	2,784,359,227.90	67.91%
PAYMENTS							
12 Compensation of Employees	195,000,000.00	0.00	(18,000,000.00)	177,000,000.00	166,510,940.80	10,489,059.20	94.07%
13 Use of goods and Services	238,484,100.00	0.00	(41,584,306.00)	196,899,794.00	126,255,793.30	70,644,000.70	64.12%
14 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units	8,964,000,000.00	0.00	1,000,000,000.00	9,964,000,000.00	5,568,942,983.05	4,395,057,016.95	55.89%
16 Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Social Security Benefits	9,140,347.00	0.00	0.00	9,140,347.00	4,394,303.30	4,746,043.70	48.08%
18 Acquisition of Assets	21,575,889.00	0.00	(100,168.00)	21,475,721.00	19,957,627.00	1,518,094.00	92.93%
19 Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments	9,428,200,336.00	0.00	940,345,526.00	10,368,545,862.00	5,886,061,647.45	4,482,484,214.55	56.77%
Total	9,428,200,336.00	0.00	940,345,526.00	10,368,545,862.00	5,886,061,647.45	4,482,484,214.55	56.77%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocations/ Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	408,496,204.00	(408,496,204.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	150,000,000.00	0.00	(150,000,000.00)	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		150,000,000.00	0.00	(150,000,000.00)	0.00	408,496,204.00	(408,496,204.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	93,150,000.00	0.00	0.00	93,150,000.00	4,984,313.75	88,185,686.25	5.33%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	930,000,000.00	0.00	(314,500,000.00)	615,500,000.00	347,500,000.00	268,000,000.00	56.46%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	323,150,000.00	0.00	(47,000,000.00)	276,150,000.00	52,958,550.85	223,191,449.15	19.18%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,346,300,000.00	0.00	(361,500,000.00)	984,800,000.00	405,422,864.60	579,377,135.40	41.17%



Statement of Budget Execution - Development Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1092-State Department for Transport

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	261,909,734.00	222,419,723.75	39,490,010.25
	2110000	Wages and Salary Contributions	127,769,000.00	118,050,458.40	9,718,541.60
	2210000	Goods and Services	77,354,521.00	58,237,723.75	19,116,797.25
	2220000	Routine Maintenance	14,845,698.00	10,742,466.45	4,103,231.55
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	9,140,347.00	4,394,303.30	4,746,043.70
	3110000	Acquisition of Fixed Capital Assets	32,800,168.00	30,994,771.85	1,805,396.15
0202000000		Road Transport	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0203000000		Rail Transport	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0204000000		Marine Transport	1,069,236,641.00	11,108,470.40	1,058,128,170.60
	2110000	Wages and Salary Contributions	10,000,000.00	9,999,955.40	44.60
	2210000	Goods and Services	1,140,641.00	1,108,515.00	32,126.00
	2220000	Routine Maintenance	96,000.00	0.00	96,000.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	1,058,000,000.00	0.00	1,058,000,000.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0205000000		Air Transport	9,664,762,533.00	6,013,523,250.85	3,651,239,282.15
	2110000	Wages and Salary Contributions	32,229,000.00	31,854,052.40	374,947.60
	2210000	Goods and Services	96,082,204.00	51,972,859.90	44,109,344.10
	2220000	Routine Maintenance	3,775,776.00	2,028,002.50	1,747,773.50
	2630000	Grants & Transfer To Other Govt. Units	9,521,500,000.00	5,916,442,983.05	3,605,057,016.95
	3110000	Acquisition of Fixed Capital Assets	11,175,553.00	11,225,353.00	(49,800.00)
0206000000		Government Clearing Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0216000000			357,406,954.00	44,433,067.05	312,973,886.95
	2110000	Wages and Salary Contributions	7,002,000.00	6,606,474.60	395,525.40
	2210000	Goods and Services	96,149,559.00	7,085,539.45	89,064,019.55
	2220000	Routine Maintenance	605,395.00	45,000.00	560,395.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	253,650,000.00	30,696,053.00	222,953,947.00
Grand Total			11,353,315,862.00	6,291,484,512.05	5,061,831,349.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1092-State Department for Transport

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
1092000200		Shipping and Maritime Affairs Department	11,236,641.00	11,108,470.40	128,170.60
	0204000000	Marine Transport	11,236,641.00	11,108,470.40	128,170.60
	0205000000	Air Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092000300		Aircraft Accident Investigation	115,538,642.00	72,136,274.15	43,402,367.85
	0204000000	Marine Transport	0.00	0.00	0.00
	0205000000	Air Transport	115,538,642.00	72,136,274.15	43,402,367.85
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092000400		Northern Corridor Transport Improvement Project (KCAA)	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092000500		Northern Corridor Transport Improvement Project (KAA)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092000600		Air Transport	86,648,591.00	84,330,453.65	2,318,137.35
	0205000000	Air Transport	86,648,591.00	84,330,453.65	2,318,137.35
1092000700		Government Clearing Agency	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0206000000	Government Clearing Services	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092000800		Kenya Railways Corporation	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092000900		East African Trade and Transport Facilitation Project (MOT/KRC)	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092001200		Headquarters Administration Services	10,142,909,734.00	5,708,600,208.95	4,434,309,525.05
	0203000000	Rail Transport	0.00	0.00	0.00
	0204000000	Marine Transport	790,000,000.00	0.00	790,000,000.00
	0205000000	Air Transport	9,114,000,000.00	5,508,942,983.05	3,605,057,016.95
	0202000000	Road Transport	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	238,909,734.00	199,657,225.90	39,252,508.10
1092001500		Northern Corridor Transport Improvement Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001600		East African Trade and Transport Facilitation Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001700		Information Communication Technology Services	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001800		Road Transport Department	11,106,954.00	9,272,700.30	1,834,253.70
	0205000000	Air Transport	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
	0216000000		11,106,954.00	9,272,700.30	1,834,253.70
1092001900			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092002100			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092002200			1,075,300.00	613,540.00	461,760.00
	0205000000	Air Transport	1,075,300.00	613,540.00	461,760.00
1092100100		Mombasa Port Development project	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092100200		Development of Mombasa to Nairobi Standard Gauge Railway	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092100300		Northern Corridor Transport	0.00	0.00	0.00

		Improvement Project			
	0205000000	Air Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092100400		East African Trade and Transport Facilitation Project (KRA)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092100500		Kenya Transport Sector Support Programme	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092100600		National Urban Transport Improvement Project (NUTRIP)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092100700			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092100800			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101000		Relocation units at Kibera and Mukuru	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092101100		Malindi Expansion Project	25,000,000.00	25,000,000.00	0.00
	0205000000	Air Transport	25,000,000.00	25,000,000.00	0.00
1092101200		Isiolo Airstrip Expansion	25,000,000.00	25,000,000.00	0.00
	0205000000	Air Transport	25,000,000.00	25,000,000.00	0.00
1092101300		Seneka Airstrip	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101400		Lokichoggio Airstrip	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101500		Primary Security Toll Gate	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101600		Acquisition of two ferries for Likoni Channel	128,000,000.00	0.00	128,000,000.00
	0204000000	Marine Transport	128,000,000.00	0.00	128,000,000.00
1092101700		Establishment of Ferry maintenance facility	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092101800		Maintenance of ferries and jetties project	100,000,000.00	0.00	100,000,000.00
	0204000000	Marine Transport	100,000,000.00	0.00	100,000,000.00
1092101900		Implementation of Intergrated security system	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092103600		Modernise motor vehicle inspection centres - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103700		Rehabilitate and modernise Driving Test Centres (2) - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103800		Bomet Airstrip Rehabilitation	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092103900		LAPSSET Project	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092104000			0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092104100			0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092104200			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092104300			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092104500			25,000,000.00	25,000,000.00	0.00
	0205000000	Air Transport	25,000,000.00	25,000,000.00	0.00
1092104600			0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092104700			25,000,000.00	25,000,000.00	0.00
	0205000000	Air Transport	25,000,000.00	25,000,000.00	0.00
1092104800			12,500,000.00	12,500,000.00	0.00
	0205000000	Air Transport	12,500,000.00	12,500,000.00	0.00
1092104900			12,500,000.00	12,500,000.00	0.00

1092105000	0205000000	Air Transport	12,500,000.00	12,500,000.00	0.00
			26,500,000.00	26,500,000.00	0.00
	0205000000	Air Transport	26,500,000.00	26,500,000.00	0.00
1092105100			23,000,000.00	22,762,497.85	237,502.15
	0201000000	General Administration, Planning and Support Services	23,000,000.00	22,762,497.85	237,502.15
1092105200			0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092105300			55,759,751.00	55,759,751.00	0.00
	0205000000	Air Transport	55,759,751.00	55,759,751.00	0.00
1092105400			0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092105500			0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092105600			0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092105700			40,000,000.00	0.00	40,000,000.00
	0204000000	Marine Transport	40,000,000.00	0.00	40,000,000.00
1092105800			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092105900			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092106000			346,300,000.00	35,160,366.75	311,139,633.25
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0216000000		346,300,000.00	35,160,366.75	311,139,633.25
1092106800		Rehabilitation of Nakuru-Kisumu MGR	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092106900		Construction of NVS ICD-Long.Railway Link & Rehabof Long.-MLB line	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092107200			100,000,000.00	100,000,000.00	0.00
	0205000000	Air Transport	100,000,000.00	100,000,000.00	0.00
1092107300		East Africa Trade and Transport Project	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092107400			40,240,249.00	40,240,249.00	0.00
	0205000000	Air Transport	40,240,249.00	40,240,249.00	0.00
		Grand Total	11,353,315,862.00	6,291,484,512.05	5,061,831,349.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1092-State Department for Transport

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	261,909,734.00	222,419,723.75	39,490,010.25
	0201020000	Human Resources and Support Services	231,528,655.00	192,773,515.30	38,755,139.70
	0201030000	Financial Management Services	27,310,139.00	26,891,815.85	418,323.15
	0201040000	Information Communications Services	3,070,940.00	2,754,392.60	316,547.40
0202000000		Road Transport	0.00	0.00	0.00
	0202050000	Road Safety Intervention	0.00	0.00	0.00
0203000000		Rail Transport	0.00	0.00	0.00
	0203010000	Rail Transport	0.00	0.00	0.00
0204000000		Marine Transport	1,069,236,641.00	11,108,470.40	1,058,128,170.60
	0204010000	Marine Transport	1,069,236,641.00	11,108,470.40	1,058,128,170.60
0205000000		Air Transport	9,664,762,533.00	6,013,523,250.85	3,651,239,282.15
	0205010000	Air Transport	9,664,762,533.00	6,013,523,250.85	3,651,239,282.15
0206000000		Government Clearing Services	0.00	0.00	0.00
	0206010000	Government Clearing Services	0.00	0.00	0.00
0216000000			357,406,954.00	44,433,067.05	312,973,886.95
	0216010000		357,406,954.00	44,433,067.05	312,973,886.95
		Grand Total	11,353,315,862.00	6,291,484,512.05	5,061,831,349.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

STATE DEPARTMENT FOR TRANSPORT
RECORDS

STATE DEPARTMENT FOR TRANSPORT
RECORDS



11th Floor, State House
P.O. Box 10000, Nairobi, Kenya
Telephone: (254) 20 271 1000

July 18, 2022

CERTIFICATE OF BALANCES

Customer : 122552

STATE DEPARTMENT FOR TRANSPORT

Balance

Date: 13-Jul-22

Account No	Account Name	Currency	Balance
1000209879	DEV-STATE DEPARTMENT FOR TRANSPORT	KES	4,345,444.40
1000209968	REC-STATE DEPT. FOR TRANSPORT	KES	7,823,210.05
1000212551	DEP-STATE DEPT. FOR TRANSPORT	KES	42,566,959.05

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS**

STATE DEPARTMENT FOR TRANSPORT

Telephone: (020) 2729200
Fax: (020) 2726362
Email: info@transport.go.ke
Website: www.transport.go.ke

Transcom House
Ngong Road
P.O.Box 52692-00200
NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (65)

29th August, 2022

**The Managing Director
Kenya Airports Authority (KAA)
NAIROBI**

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
FINANCIAL YEAR 2021/2022**

The State Department for Transport wishes to confirm the amounts disbursed to you for the period 2021/2022 Financial Year as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

**Confirmation of amounts received by KAA
for the Financial Year 2021/2022**

Reference	Date Disbursed	Amounts Disbursed by State Department for the period 2021/2022 Financial Year			Total (KShs) (D)=(A+B+C)	Amount Received by KAA period 2021/2022 Financial Year	Differences (KShs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)			
Air strips	31/3/22		301,500,000		301,500,000	301,500,000	0
	30/6/22		46,000,000		46,000,000	46,000,000	
	TOTALS		347,500,000		347,500,000	347,500,000	0

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounting Unit - State Department for Transport

Name P. W. Nyong'o Signature [Signature]

Head of Accounts Department/Finance - KAA

Name Patrick Mwangi Signature [Signature]

Date 1/09/22 Stamp Kenya Airports Authority
General Manager Finance